

**Brownfields Revitalization Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 45,000	\$ -
Total assets.....	\$ 45,000	\$ -
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	\$ -	\$ -
Fund balance:		
Reserved fund balance:		
Reserved for continuing appropriations.....	\$ 45,000	\$ -
Total fund balance .....	\$ 45,000	\$ -
Total liabilities and fund balance.....	\$ 45,000	\$ -

**Brownfields Revitalization Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ -	\$ -	\$ -	\$ -
Total revenues.....	- -	- -	- -	- -
Other financing sources:				
Operating transfers in.....	- -	45,000	45,000	- -
Total other financing sources.....	- -	45,000	45,000	- -
Total revenues and other sources.....	- -	45,000	45,000	- -
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Economic development.....	45,000	- -	45,000	- -
Total expenditures.....	45,000	- -	45,000	- -
Other financing uses:				
Operating transfers out.....	- -	- -	- -	- -
Total other financing uses.....	- -	- -	- -	- -
Total expenditures and other uses.....	45,000	- -	45,000	- -
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(45,000)	45,000	90,000	- -
Fund balance at beginning of year.....	- -	- -	- -	- -
Fund balance (deficit) at end of year.....	<u>\$ (45,000)</u>	<u>\$ 45,000</u>	<u>\$ 90,000</u>	<u>\$ -</u>

**Antitrust Law Enforcement Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 1,771	\$ 1,393
Total liabilities.....	1,771	1,393
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	(1,771)	(1,393)
Total fund balance (deficit).....	(1,771)	(1,393)
Total liabilities and fund balance.....	\$ -	\$ -

**Antitrust Law Enforcement Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance	
			Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 106	\$ 38	\$ (68)	\$ 203
Total revenues.....	<u>106</u>	<u>38</u>	<u>(68)</u>	<u>203</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources.....	<u>106</u>	<u>38</u>	<u>(68)</u>	<u>203</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Attorney General.....	337	337	-	316
Total expenditures.....	<u>337</u>	<u>337</u>	<u>-</u>	<u>316</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	79	(79)	75
Total other financing uses.....	<u>-</u>	<u>79</u>	<u>(79)</u>	<u>75</u>
Total expenditures and other uses.....	<u>337</u>	<u>416</u>	<u>(79)</u>	<u>391</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(231)	(378)	(147)	(188)
Fund balance (deficit) at beginning of year.....	(1,393)	(1,393)	-	(1,205)
Fund balance (deficit) at end of year.....	<u>\$ (1,624)</u>	<u>\$ (1,771)</u>	<u>\$ (147)</u>	<u>\$ (1,393)</u>

**Victim and Witness Assistance Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 3,875	\$ 3,100
Accounts payable.....	18	26
Accrued payroll.....	1	1
Total liabilities.....	3,894	3,127
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	(3,894)	(3,127)
Total fund balance (deficit).....	(3,894)	(3,127)
Total liabilities and fund balance.....	\$ -	\$ -

**Victim and Witness Assistance Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 8,968	\$ 8,952	\$ (16)	\$ 9,107
Miscellaneous.....	-	141	141	129
Total revenues.....	<u>8,968</u>	<u>9,093</u>	<u>125</u>	<u>9,236</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>8,968</u>	<u>9,093</u>	<u>125</u>	<u>9,236</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Treasurer and Receiver-General.....	479	479	-	534
Attorney General.....	455	453	2	435
District attorney.....	7,079	7,007	72	6,432
Public safety.....	187	177	10	177
Total expenditures.....	<u>8,200</u>	<u>8,116</u>	<u>84</u>	<u>7,578</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	1,743	(1,743)	1,622
Operating transfers out.....	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total other financing uses.....	<u>1</u>	<u>1,744</u>	<u>(1,743)</u>	<u>1,623</u>
Total expenditures and other uses.....	<u>8,201</u>	<u>9,860</u>	<u>(1,659)</u>	<u>9,201</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	767	(767)	(1,534)	35
Fund balance (deficit) at beginning of year.....	<u>(3,127)</u>	<u>(3,127)</u>	<u>-</u>	<u>(3,162)</u>
Fund balance (deficit) at end of year.....	<u>\$ (2,360)</u>	<u>\$ (3,894)</u>	<u>\$ (1,534)</u>	<u>\$ (3,127)</u>

**Intercity Bus Capital Assistance Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 6,388	\$ 7,055
Total liabilities.....	\$ 6,388	\$ 7,055
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	(6,388)	(7,055)
Total fund balance (deficit).....	(6,388)	(7,055)
Total liabilities and fund balance.....	\$ -	\$ -

**Intercity Bus Capital Assistance Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance	
			Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 418	\$ 701	\$ 283	\$ 464
Total revenues.....	<u>418</u>	<u>701</u>	<u>283</u>	<u>464</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources.....	<u>418</u>	<u>701</u>	<u>283</u>	<u>464</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Debt service:				
Principal retirement.....	30	29	1	-
Interest and fiscal charges.....	<u>5</u>	<u>5</u>	<u>-</u>	<u>5</u>
Total expenditures.....	<u>35</u>	<u>34</u>	<u>1</u>	<u>5</u>
Other financing uses:				
Operating transfers out.....	-	-	-	-
Total other financing uses.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses.....	<u>35</u>	<u>34</u>	<u>1</u>	<u>5</u>
Excess of revenues and other sources over expenditures and other uses.....	383	667	284	459
Fund balance (deficit) at beginning of year.....	<u>(7,055)</u>	<u>(7,055)</u>	<u>-</u>	<u>(7,514)</u>
Fund balance (deficit) at end of year.....	<u>\$ (6,672)</u>	<u>\$ (6,388)</u>	<u>\$ 284</u>	<u>\$ (7,055)</u>

**Motorcycle Safety Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 183	\$ 271
Total assets.....	\$ 183	\$ 271
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 37	\$ 9
Total liabilities.....	37	9
Fund balance:		
Unreserved fund balance:		
Undesignated.....	146	262
Total fund balance.....	146	262
Total liabilities and fund balance.....	\$ 183	\$ 271

## Motorcycle Safety Fund

### Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998  
(Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 148	\$ 199	\$ 51	\$ 184
Total revenues.....	<u>148</u>	<u>199</u>	<u>51</u>	<u>184</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources.....	<u>148</u>	<u>199</u>	<u>51</u>	<u>184</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Public safety.....	286	270	16	269
Total expenditures.....	<u>286</u>	<u>270</u>	<u>16</u>	<u>269</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	45	(45)	45
Total other financing uses.....	<u>-</u>	<u>45</u>	<u>(45)</u>	<u>45</u>
Total expenditures and other uses.....	<u>286</u>	<u>315</u>	<u>(29)</u>	<u>314</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(138)	(116)	22	(130)
Fund balance at beginning of year.....	262	262	-	392
Fund balance at end of year.....	<u>\$ 124</u>	<u>\$ 146</u>	<u>\$ 22</u>	<u>\$ 262</u>

**Drug Analysis Fund**  
**Balance Sheet - Statutory Basis**

June 30,1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 861	\$ 731
Total assets.....	\$ 861	\$ 731
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	-	-
Fund balance:		
Unreserved fund balance:		
Undesignated.....	861	731
Total fund balance.....	861	731
Total liabilities and fund balance.....	\$ 861	\$ 731

**Drug Analysis Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance	
			Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$       -	\$     130	130	\$   136
Total revenues.....	-       -	130	130	136
Other financing sources:				
Operating transfers in.....	-       -	-       -	-	-
Total other financing sources.....	-       -	-       -	-	-
Total revenues and other sources.....	-       -	130	130	136
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Public health.....	-       -	-       -	-	-
Total expenditures.....	-       -	-       -	-	-
Other financing uses:				
Operating transfers out.....	-       -	-       -	-	-
Total other financing uses.....	-       -	-       -	-	-
Total expenditures and other uses.....	-       -	-       -	-	-
Excess of revenues and other sources over expenditures and other uses.....	-	130	130	136
Fund balance at beginning of year.....	<u>731</u>	<u>731</u>	<u>-</u>	<u>595</u>
Fund balance at end of year.....	<u>\$   731</u>	<u>\$   861</u>	<u>130</u>	<u>\$   731</u>

**Re-Employment and Job Placement Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 2,539	\$ 2,539
Total assets.....	\$ 2,539	\$ 2,539
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	-	-
Fund balance:		
Unreserved fund balance:		
Undesignated.....	2,539	2,539
Total fund balance.....	2,539	2,539
Total liabilities and fund balance.....	\$ 2,539	\$ 2,539

**Re-Employment and Job Placement Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Total revenues.....	- - -	- - -	- - -	- - -
Other financing sources:				
Operating transfers in.....	- - -	- - -	- - -	- - -
Total other financing sources.....	- - -	- - -	- - -	- - -
Total revenues and other sources.....	- - -	- - -	- - -	- - -
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Economic development.....	- - -	- - -	- - -	- - -
Total expenditures.....	- - -	- - -	- - -	- - -
Other financing uses:				
Operating transfers out.....	- - -	- - -	- - -	- - -
Total other financing uses.....	- - -	- - -	- - -	- - -
Total expenditures and other uses.....	- - -	- - -	- - -	- - -
Excess of revenues and other sources over expenditures and other uses.....	- - -	- - -	- - -	- - -
Fund balance at beginning of year.....	2,539	2,539	- -	2,539
Fund balance at end of year.....	<u>\$ 2,539</u>	<u>\$ 2,539</u>	<u>\$ -</u>	<u>\$ 2,539</u>

**Trust Fund For The Head Injury Treatment Services Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 885	\$ 675
Total assets.....	\$ 885	\$ 675
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 32	\$ 52
Total liabilities.....	32	52
Fund balance:		
Unreserved fund balance:		
Undesignated.....	853	623
Total fund balance.....	853	623
Total liabilities and fund balance.....	\$ 885	\$ 675

**Trust Fund For The Head Injury Treatment Services Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 222	\$ 339	\$ 117	\$ 218
Miscellaneous.....	-	116	116	-
Total revenues.....	<u>222</u>	<u>455</u>	<u>233</u>	<u>218</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>222</u>	<u>455</u>	<u>233</u>	<u>218</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Health and human services.....	250	225	25	125
Total expenditures.....	<u>250</u>	<u>225</u>	<u>25</u>	<u>125</u>
Other financing uses:				
Operating transfers out.....	-	-	-	-
Total other financing uses.....	-	-	-	-
Total expenditures and other uses.....	<u>250</u>	<u>225</u>	<u>25</u>	<u>125</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(28)	230	258	93
Fund balance at beginning of year.....	623	623	-	530
Fund balance at end of year.....	<u>\$ 595</u>	<u>\$ 853</u>	<u>\$ 258</u>	<u>\$ 623</u>

**Massachusetts Tourism Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 7,880	\$ 4,912
Total assets.....	\$ 7,880	\$ 4,912
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 3,685	\$ 2,141
Accrued payroll.....	12	4
Total liabilities.....	3,697	2,145
Fund balance:		
Reserved fund balance:		
Reserved for continuing appropriations.....	4,008	2,200
Unreserved fund balance:		
Undesignated.....	175	567
Total fund balance.....	4,183	2,767
Total liabilities and fund balance.....	\$ 7,880	\$ 4,912

**Massachusetts Tourism Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Taxes.....	\$ 27,300	\$ 31,087	\$ 3,787	\$ 28,145
Total revenues.....	<u>27,300</u>	<u>31,087</u>	<u>3,787</u>	<u>28,145</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources.....	<u>27,300</u>	<u>31,087</u>	<u>3,787</u>	<u>28,145</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Administration and finance.....	12,733	11,211	1,522	10,754
Environmental affairs.....	5	5	-	-
Economic development.....	<u>20,767</u>	<u>18,072</u>	<u>2,695</u>	<u>17,337</u>
Total expenditures.....	<u>33,505</u>	<u>29,288</u>	<u>4,217</u>	<u>28,091</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	380	(380)	319
Operating transfers out.....	3	3	-	4
Total other financing uses.....	<u>3</u>	<u>383</u>	<u>(380)</u>	<u>323</u>
Total expenditures and other uses.....	<u>33,508</u>	<u>29,671</u>	<u>3,837</u>	<u>28,414</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(6,208)	1,416	7,624	(269)
Fund balance at beginning of year.....	<u>2,767</u>	<u>2,767</u>	<u>-</u>	<u>3,036</u>
Fund balance (deficit) at end of year.....	<u>\$ (3,441)</u>	<u>\$ 4,183</u>	<u>\$ 7,624</u>	<u>\$ 2,767</u>

**Health Care Access Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 20,995	\$ 7,566
Accounts payable.....	2,053	2,476
Accrued payroll.....	57	1
Total liabilities.....	23,105	10,043
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	(23,105)	(10,043)
Total fund balance (deficit).....	(23,105)	(10,043)
Total liabilities and fund balance.....	\$ -	\$ -

**Health Care Access Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Taxes.....	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Departmental.....	<u>659</u>	<u>676</u>	<u>17</u>	<u>577</u>
Total revenues.....	<u>15,659</u>	<u>15,676</u>	<u>17</u>	<u>15,577</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources.....	<u>15,659</u>	<u>15,676</u>	<u>17</u>	<u>15,577</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Health and human services.....	29,491	27,954	1,537	26,614
Higher education.....	<u>513</u>	<u>508</u>	<u>5</u>	<u>-</u>
Total expenditures.....	<u>30,004</u>	<u>28,462</u>	<u>1,542</u>	<u>26,614</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	276	(276)	141
Total other financing uses.....	<u>-</u>	<u>276</u>	<u>(276)</u>	<u>141</u>
Total expenditures and other uses.....	<u>30,004</u>	<u>28,738</u>	<u>1,266</u>	<u>26,755</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(14,345)	(13,062)	1,283	(11,178)
Fund balance (deficit) at beginning of year.....	<u>(10,043)</u>	<u>(10,043)</u>	<u>-</u>	<u>1,135</u>
Fund balance (deficit) at end of year.....	<u>\$ (24,388)</u>	<u>\$ (23,105)</u>	<u>\$ 1,283</u>	<u>\$ (10,043)</u>

**Ponkapoag Recreational Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 35	\$ 151
Total assets.....	\$ 35	\$ 151
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 61	\$ 142
Accrued payroll.....	4	2
Total liabilities.....	65	144
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	(30)	7
Total fund balance (deficit).....	(30)	7
Total liabilities and fund balance.....	\$ 35	\$ 151

**Ponkapoag Recreational Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 700	\$ 700	\$ -	\$ 700
Total revenues.....	<u>700</u>	<u>700</u>	<u>-</u>	<u>700</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>700</u>	<u>700</u>	<u>-</u>	<u>700</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Environmental affairs.....	705	672	33	643
Total expenditures.....	<u>705</u>	<u>672</u>	<u>33</u>	<u>643</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	64	(64)	51
Operating transfers out.....	1	1	-	1
Total other financing uses.....	<u>1</u>	<u>65</u>	<u>(64)</u>	<u>52</u>
Total expenditures and other uses.....	<u>706</u>	<u>737</u>	<u>(31)</u>	<u>695</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(6)	(37)	(31)	5
Fund balance at beginning of year.....	7	7	-	2
Fund balance (deficit) at end of year.....	<u>\$ 1</u>	<u>\$ (30)</u>	<u>\$ (31)</u>	<u>\$ 7</u>

**Leo J. Martin Recreation Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	\$ -	\$ -
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 133	\$ 93
Accounts payable.....	19	38
Accrued payroll.....	4	1
Total liabilities.....	156	132
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	(156)	(132)
Total fund balance (deficit).....	(156)	(132)
Total liabilities and fund balance.....	\$ -	\$ -

**Leo J. Martin Recreation Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 450	\$ 448	\$ (2)	\$ 450
Miscellaneous.....	-	2	2	-
Total revenues.....	<u>450</u>	<u>450</u>	<u>-</u>	<u>450</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>450</u>	<u>450</u>	<u>-</u>	<u>450</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Environmental affairs.....	454	425	29	433
Total expenditures.....	<u>454</u>	<u>425</u>	<u>29</u>	<u>433</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	49	(49)	52
Operating transfers out.....	-	-	-	1
Total other financing uses.....	-	49	(49)	53
Total expenditures and other uses.....	<u>454</u>	<u>474</u>	<u>(20)</u>	<u>486</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(4)	(24)	(20)	(36)
Fund balance (deficit) at beginning of year.....	<u>(132)</u>	<u>(132)</u>	<u>-</u>	<u>(96)</u>
Fund balance (deficit) at end of year.....	<u>\$ (136)</u>	<u>\$ (156)</u>	<u>\$ (20)</u>	<u>\$ (132)</u>

**Division of Insurance Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 123	\$ 653
Total assets.....	\$ 123	\$ 653
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 332	\$ 414
Accrued payroll.....	8	5
Total liabilities.....	340	419
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	(217)	234
Total fund balance (deficit) .....	(217)	234
Total liabilities and fund balance.....	\$ 123	\$ 653

**Division of Insurance Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Total revenues.....	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Consumer affairs.....	3,557	3,137	420	2,822
Total expenditures.....	<u>3,557</u>	<u>3,137</u>	<u>420</u>	<u>2,822</u>
Other financing uses:				
Fringe benefits cost assessment.....	-	298	(298)	300
Operating transfers out.....	16	16	-	19
Total other financing uses.....	<u>16</u>	<u>314</u>	<u>(298)</u>	<u>319</u>
Total expenditures and other uses.....	<u>3,573</u>	<u>3,451</u>	<u>122</u>	<u>3,141</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(573)	(451)	122	(141)
Fund balance at beginning of year.....	234	234	-	375
Fund balance (deficit) at end of year.....	<u>\$ (339)</u>	<u>\$ (217)</u>	<u>\$ 122</u>	<u>\$ 234</u>

**Health Protection Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 23,529	\$ 17,933
Total assets.....	\$ 23,529	\$ 17,933
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 9,938	\$ 14,217
Accrued payroll.....	3	10
Total liabilities.....	9,941	14,227
Fund balance:		
Unreserved fund balance:		
Undesignated.....	13,588	3,706
Total fund balance .....	13,588	3,706
Total liabilities and fund balance.....	\$ 23,529	\$ 17,933

## Health Protection Fund

### Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998  
(Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Taxes.....	\$ 100,000	\$ 98,032	\$ (1,968)	\$ 101,294
Departmental.....	159	-	(159)	-
Miscellaneous.....	-	152	152	83
Total revenues.....	<u>100,159</u>	<u>98,184</u>	<u>(1,975)</u>	<u>101,377</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>100,159</u>	<u>98,184</u>	<u>(1,975)</u>	<u>101,377</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Attorney General.....	200	199	1	199
District Attorney.....	14	8	6	8
Sheriff's department.....	21	10	11	-
Health and human services.....	62,868	59,296	3,572	65,203
Education.....	23,504	23,173	331	23,173
Higher education.....	63	39	24	92
Public safety.....	5,222	5,141	81	5,174
Total expenditures.....	<u>91,892</u>	<u>87,866</u>	<u>4,026</u>	<u>93,849</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	433	(433)	663
Operating transfers out.....	3	3	-	1
Total other financing uses.....	<u>3</u>	<u>436</u>	<u>(433)</u>	<u>664</u>
Total expenditures and other uses.....	<u>91,895</u>	<u>88,302</u>	<u>3,593</u>	<u>94,513</u>
Excess of revenues and other sources over expenditures and other uses.....	8,264	9,882	1,618	6,864
Fund balance (deficit) at beginning of year.....	3,706	3,706	-	(3,158)
Fund balance at end of year.....	<u>\$ 11,970</u>	<u>\$ 13,588</u>	<u>\$ 1,618</u>	<u>\$ 3,706</u>

**State Building Management Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 8,720	\$ 11,513
Total assets.....	\$ 8,720	\$ 11,513
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 125	\$ 68
Total liabilities.....	125	68
Fund balance:		
Unreserved fund balance:		
Undesignated.....	8,595	11,445
Total fund balance.....	8,595	11,445
Total liabilities and fund balance.....	\$ 8,720	\$ 11,513

**State Building Management Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 17,522	\$ 16,062	\$ (1,460)	\$ 10,184
Total revenues.....	<u>17,522</u>	<u>16,062</u>	<u>(1,460)</u>	<u>10,184</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>17,522</u>	<u>16,062</u>	<u>(1,460)</u>	<u>10,184</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Administration and finance.....	19,842	18,912	930	17,856
Total expenditures.....	<u>19,842</u>	<u>18,912</u>	<u>930</u>	<u>17,856</u>
Other financing uses:				
Operating transfers out.....	-	-	-	-
Total other financing uses.....	-	-	-	-
Total expenditures and other uses.....	<u>19,842</u>	<u>18,912</u>	<u>930</u>	<u>17,856</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(2,320)	(2,850)	(530)	(7,672)
Fund balance at beginning of year.....	11,445	11,445	-	19,117
Fund balance at end of year.....	<u>\$ 9,125</u>	<u>\$ 8,595</u>	<u>\$ (530)</u>	<u>\$ 11,445</u>

**Reggie Lewis Track and Athletic Center Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 161	\$ 135
Total assets.....	\$ 161	\$ 135
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 14	\$ 35
Total liabilities.....	14	35
Fund balance:		
Unreserved fund balance:		
Undesignated.....	147	100
Total fund balance .....	147	100
Total liabilities and fund balance.....	\$ 161	\$ 135

**Reggie Lewis Track and Athletic Center Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 255	\$ 287	\$ 32	\$ 280
Total revenues.....	<u>255</u>	<u>287</u>	<u>32</u>	<u>280</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>255</u>	<u>287</u>	<u>32</u>	<u>280</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Higher education.....	247	240	7	180
Total expenditures.....	<u>247</u>	<u>240</u>	<u>7</u>	<u>180</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	-	-	-
Total other financing uses.....	-	-	-	-
Total expenditures and other uses.....	<u>247</u>	<u>240</u>	<u>7</u>	<u>180</u>
Excess of revenues and other sources over expenditures and other uses.....	8	47	39	100
Fund balance at beginning of year.....	100	100	-	-
Fund balance at end of year.....	<u>\$ 108</u>	<u>\$ 147</u>	<u>\$ 39</u>	<u>\$ 100</u>

**Assisted Living Administration Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 235	\$ 107
Total assets.....	\$ 235	\$ 107
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 12	\$ 9
Accrued payroll.....	1	-
Total liabilities.....	13	9
Fund balance:		
Unreserved fund balance:		
Undesignated.....	222	98
Total fund balance .....	222	98
Total liabilities and fund balance.....	\$ 235	\$ 107

**Assisted Living Administration Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ 319	\$ 302	\$ (17)	\$ 227
Total revenues.....	<u>319</u>	<u>302</u>	<u>(17)</u>	<u>227</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>319</u>	<u>302</u>	<u>(17)</u>	<u>227</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Elder affairs.....	235	144	91	158
Total expenditures.....	<u>235</u>	<u>144</u>	<u>91</u>	<u>158</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	34	(34)	30
Total other financing uses.....	-	34	(34)	30
Total expenditures and other uses.....	<u>235</u>	<u>178</u>	<u>57</u>	<u>188</u>
Excess of revenues and other sources over expenditures and other uses.....	84	124	40	39
Fund balance at beginning of year.....	98	98	-	59
Fund balance at end of year.....	<u>\$ 182</u>	<u>\$ 222</u>	<u>\$ 40</u>	<u>\$ 98</u>

**Commonwealth Economic Development Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 355	\$ 6,259
Total assets.....	\$ 355	\$ 6,259
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ -	\$ 4,598
Accrued payroll.....	-	3
Total liabilities.....	-	4,601
Fund balance:		
Unreserved fund balance:		
Undesignated.....	355	1,658
Total fund balance .....	355	1,658
Total liabilities and fund balance.....	\$ 355	\$ 6,259

**Commonwealth Economic Development Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ -	\$ -	\$ -	\$ -
Total revenues.....	- -	- -	- -	- -
Other financing sources:				
Operating transfers in.....	- -	215	215	- -
Total other financing sources.....	- -	215	215	- -
Total revenues and other sources.....	- -	215	215	- -
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Sheriff's departments.....	1	1	-	-
Education.....	647	631	16	5,545
Public safety.....	- -	- -	- -	18
Economic development.....	161	161	-	7,622
Labor.....	708	703	5	7,828
Total expenditures.....	1,517	1,496	21	21,013
Other financing uses:				
Fringe benefit cost assessment.....	- -	22	(22)	269
Operating transfers out.....	- -	- -	- -	3
Total other financing uses.....	- -	22	(22)	272
Total expenditures and other uses.....	1,517	1,518	(1)	21,285
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(1,517)	(1,303)	214	(21,285)
Fund balance at beginning of year.....	1,658	1,658	-	22,943
Fund balance at end of year.....	\$ 141	\$ 355	\$ 214	\$ 1,658

**Commonwealth Cost Relief Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 21,670	\$ 36,790
Total assets.....	\$ 21,670	\$ 36,790
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	-	-
Fund balance:		
Reserved fund balance:		
Reserved for continuing appropriations.....	-	12,600
Unreserved fund balance:		
Undesignated.....	21,670	24,190
Total fund balance.....	21,670	36,790
Total liabilities and fund balance.....	\$ 21,670	\$ 36,790

**Commonwealth Cost Relief Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$     -	\$     -	\$     -	\$     -
Total revenues.....	-	-	-	-
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	-	-	-	-
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Administration and finance.....	9,565	8,630	935	2,048
Environmental affairs.....	-	-	-	500
Total expenditures.....	9,565	8,630	935	2,548
Other financing uses:				
Sewer rate relief.....	6,490	6,490	-	10,291
Total other financing uses.....	6,490	6,490	-	10,291
Total expenditures and other uses.....	16,055	15,120	935	12,839
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(16,055)	(15,120)	935	(12,839)
Fund balance at beginning of year.....	36,790	36,790	-	49,629
Fund balance at end of year.....	<u>\$ 20,735</u>	<u>\$ 21,670</u>	<u>\$ 935</u>	<u>\$ 36,790</u>

**Children's and Seniors' Health Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 131,699	\$ 74,014
Total assets.....	\$ 131,699	\$ 74,014
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 13,991	\$ 895
Accrued payroll.....	10	-
Total liabilities.....	14,001	895
Fund balance:		
Unreserved fund balance :		
Undesignated.....	117,698	73,119
Total fund balance .....	117,698	73,119
Total liabilities and fund balance.....	\$ 131,699	\$ 74,014

**Children's and Seniors' Health Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Taxes.....	\$ 100,000	\$ 100,877	\$ 877	\$ 74,956
Federal grants and reimbursements.....	72,208	86,551	14,343	-
Departmental.....	397	723	326	-
Total revenues.....	<u>172,605</u>	<u>188,151</u>	<u>15,546</u>	<u>74,956</u>
Other financing sources:				
Operating transfers in.....	<u>36,952</u>	<u>36,952</u>	-	2,671
Total other financing sources.....	<u>36,952</u>	<u>36,952</u>	-	2,671
Total revenues and other sources.....	<u>209,557</u>	<u>225,103</u>	<u>15,546</u>	<u>77,627</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Health and human services.....	15,232	14,926	306	3,343
Elder affairs.....	1,641	1,542	99	973
Medicaid.....	<u>201,724</u>	<u>163,624</u>	<u>38,100</u>	-
Total expenditures.....	<u>218,597</u>	<u>180,092</u>	<u>38,505</u>	<u>4,316</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	431	(431)	192
Operating transfers out.....	<u>1</u>	<u>1</u>	-	-
Total other financing uses.....	<u>1</u>	<u>432</u>	<u>(431)</u>	<u>192</u>
Total expenditures and other uses.....	<u>218,598</u>	<u>180,524</u>	<u>38,074</u>	<u>4,508</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(9,041)	44,579	53,620	73,119
Fund balance at beginning of year.....	<u>73,119</u>	<u>73,119</u>	-	-
Fund balance at end of year.....	<u>\$ 64,078</u>	<u>\$ 117,698</u>	<u>\$ 53,620</u>	<u>\$ 73,119</u>

**Diversity Awareness Education Trust Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 2	\$ 1
Total assets.....	<u>\$ 2</u>	<u>\$ 1</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Undesignated.....	2	1
Total fund balance .....	<u>2</u>	<u>1</u>
Total liabilities and fund balance.....	<u>\$ 2</u>	<u>\$ 1</u>

**Diversity Awareness Education Trust Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ -	\$ 1	\$ 1	\$ 1
Total revenues.....	- -	1	1	1
Other financing sources:				
Operating transfers in.....	- -	- -	- -	- -
Total other financing sources.....	- -	- -	- -	- -
Total revenues and other sources.....	- -	1	1	1
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Environmental affairs.....	- -	- -	- -	- -
Total expenditures.....	- -	- -	- -	- -
Other financing uses:				
Operating transfers out.....	- -	- -	- -	- -
Total other financing uses.....	- -	- -	- -	- -
Total expenditures and other uses.....	- -	- -	- -	- -
Excess of revenues and other sources over expenditures and other uses.....	- -	1	1	1
Fund balance at beginning of year.....	1	1	-	-
Fund balance at end of year.....	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 1</u>

**Child Care Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 4,632	\$ -
Due from federal government.....	<u>19,196</u>	
Total assets.....	<u>\$ 23,828</u>	<u>\$ -</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	<u>\$ 22,164</u>	<u>\$ -</u>
Total liabilities.....	<u>22,164</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Undesignated.....	<u>1,664</u>	<u>-</u>
Total fund balance .....	<u>1,664</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 23,828</u>	<u>\$ -</u>

**Child Care Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Federal grants and reimbursements.....	\$ 168,939	\$ 72,339	\$ (96,600)	\$ -
Total revenues.....	<u>168,939</u>	<u>72,339</u>	<u>(96,600)</u>	<u>-</u>
Other financing sources:				
Operating transfers in.....	-	91,874	91,874	-
Total other financing sources.....	<u>-</u>	<u>91,874</u>	<u>91,874</u>	<u>-</u>
Total revenues and other sources.....	<u>168,939</u>	<u>164,213</u>	<u>(4,726)</u>	<u>-</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Administration and finance.....	2,020	-	2,020	-
Health and human services.....	<u>167,467</u>	<u>162,549</u>	<u>4,918</u>	<u>-</u>
Total expenditures.....	<u>169,487</u>	<u>162,549</u>	<u>6,938</u>	<u>-</u>
Other financing uses:				
Operating transfers out.....	-	-	-	-
Total other financing uses.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses.....	<u>169,487</u>	<u>162,549</u>	<u>6,938</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(548)	1,664	2,212	-
Fund balance at beginning of year.....	-	-	-	-
Fund balance (deficit) at end of year.....	<u>\$ (548)</u>	<u>\$ 1,664</u>	<u>\$ 2,212</u>	<u>\$ -</u>

**Transitional Aid to Needy Families Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	\$ 18,864	\$ -
Total assets.....	<u>\$ 18,864</u>	<u>\$ -</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 18,899	\$ -
Total liabilities.....	<u>18,899</u>	<u>-</u>
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	(35)	-
Total fund balance (deficit) .....	<u>(35)</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 18,864</u>	<u>\$ -</u>

**Transitional Aid to Needy Families Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Federal grants and reimbursements.....	\$ 321,458	\$ 434,090	\$ 112,632	\$ -
Total revenues.....	<u>321,458</u>	<u>434,090</u>	<u>112,632</u>	<u>-</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	<u>321,458</u>	<u>434,090</u>	<u>112,632</u>	<u>-</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Treasurer and Receiver-General.....	554	554	-	-
Administration and finance.....	59	59	-	-
Communities and development.....	4,141	4,053	88	-
Health and human services.....	284,978	282,953	2,025	-
Transportation and construction.....	3	3	-	-
Higher education.....	138	120	18	-
Labor.....	1,337	1,248	89	-
Total expenditures.....	<u>291,210</u>	<u>288,990</u>	<u>2,220</u>	<u>-</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	7,319	(7,319)	-
Operating transfers out.....	137,811	137,811	-	-
Caseload mitigation.....	5	5	-	-
Total other financing uses.....	<u>137,816</u>	<u>145,135</u>	<u>(7,319)</u>	<u>-</u>
Total expenditures and other uses.....	<u>429,026</u>	<u>434,125</u>	<u>(5,099)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(107,568)	(35)	107,533	-
Fund balance at beginning of year.....	-	-	-	-
Fund balance (deficit) at end of year.....	<u>\$ (107,568)</u>	<u>\$ (35)</u>	<u>\$ 107,533</u>	<u>\$ -</u>

**Social Services Program Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$        -	\$        -
Total assets.....	<u>\$        -</u>	<u>\$        -</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deficiency in cash and short-term investments.....	\$        480	\$        -
Total liabilities.....	<u>480</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Undesignated.....	(480)	-
Total fund balance .....	<u>(480)</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$        -</u>	<u>\$        -</u>

**Social Services Program Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Federal grants and reimbursements.....	\$ 100,544	\$ 52,976	\$ (47,568)	\$ -
Total revenues.....	<u>100,544</u>	<u>52,976</u>	<u>(47,568)</u>	<u>-</u>
Other financing sources:				
Operating transfers in.....	-	45,937	45,937	-
Total other financing sources.....	<u>-</u>	<u>45,937</u>	<u>45,937</u>	<u>-</u>
Total revenues and other sources.....	<u>100,544</u>	<u>98,913</u>	<u>(1,631)</u>	<u>-</u>
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
District attorney.....	415	381	34	-
Health and human services.....	<u>97,460</u>	<u>96,391</u>	<u>1,069</u>	<u>-</u>
Total expenditures.....	<u>97,875</u>	<u>96,772</u>	<u>1,103</u>	<u>-</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	2,621	(2,621)	-
Total other financing uses.....	<u>-</u>	<u>2,621</u>	<u>(2,621)</u>	<u>-</u>
Total expenditures and other uses.....	<u>97,875</u>	<u>99,393</u>	<u>(1,518)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	2,669	(480)	(3,149)	-
Fund balance at beginning of year.....	-	-	-	-
Fund balance (deficit) at end of year.....	<u>\$ 2,669</u>	<u>\$ (480)</u>	<u>\$ (3,149)</u>	<u>\$ -</u>

**Local Consumer Inspection Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 50	\$ -
Total assets.....	<u>\$ 50</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 50	\$ -
Total liabilities.....	<u>50</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Undesignated.....	-	-
Total fund balance .....	<u>-</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 50</u>	<u>\$ -</u>

**Local Consumer Inspection Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$       -	\$     50	\$     50	\$       -
Total revenues.....	-	50	50	-
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	-	50	50	-
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Consumer affairs.....	50	50	-	-
Total expenditures.....	50	50	-	-
Other financing uses:				
Operating transfers out.....	-	-	-	-
Total other financing uses.....	-	-	-	-
Total expenditures and other uses.....	50	50	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(50)	-	50	-
Fund balance at beginning of year.....	-	-	-	-
Fund balance (deficit) at end of year.....	\$    (50)	\$     -	\$    50	\$     -

**University of Massachusetts - Lowell**  
**Wannalancit Complex Building Management Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
(Amounts in thousands)

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash and short-term investments.....	\$        -	\$        -
Total assets.....	<u>\$        -</u>	<u>\$        -</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$        -	\$        -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Undesignated.....	<u>-</u>	<u>-</u>
Total fund balance .....	<u>-</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$        -</u>	<u>\$        -</u>

**University of Massachusetts - Lowell**  
**Wannalancit Complex Building Management Fund**  
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1998  
(Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$        -	\$     26	\$     26	\$        -
Total revenues.....	-	26	26	-
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other sources.....	-	26	26	-
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Higher education.....	115	26	89	-
Total expenditures.....	115	26	89	-
Other financing uses:				
Operating transfers out.....	-	-	-	-
Total other financing uses.....	-	-	-	-
Total expenditures and other uses.....	115	26	89	-
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(115)	-	115	-
Fund balance at beginning of year.....	-	-	-	-
Fund balance (deficit) at end of year.....	\$    (115)	\$        -	\$    115	\$        -

**Caseload Increase Mitigation Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash and short-term investments.....	<u>\$ 128,010</u>	<u>\$ 128,000</u>
Total assets.....	<u>\$ 128,010</u>	<u>\$ 128,000</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	<u>\$ -</u>	<u>\$ -</u>
Total liabilities.....	<u>-</u>	<u>-</u>
 Fund balance:		
Unreserved fund balance:		
Undesignated.....	<u>128,010</u>	<u>128,000</u>
Total fund balance .....	<u>128,010</u>	<u>128,000</u>
Total liabilities and fund balance.....	<u>\$ 128,010</u>	<u>\$ 128,000</u>

**Caseload Increase Mitigation Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ -	\$ -	\$ -	\$ -
Total revenues.....	- -	- -	- -	- -
Other financing sources:				
Caseload mitigation.....	- -	10	10	128,000
Total other financing sources.....	- -	10	10	128,000
Total revenues and other sources.....	- -	10	10	128,000
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Environmental affairs.....	- -	- -	- -	- -
Total expenditures.....	- -	- -	- -	- -
Other financing uses:				
Operating transfers out.....	- -	- -	- -	- -
Total other financing uses.....	- -	- -	- -	- -
Total expenditures and other uses.....	- -	- -	- -	- -
Excess of revenues and other sources over expenditures and other uses.....	- -	10	10	128,000
Fund balance at beginning of year.....	<u>128,000</u>	<u>128,000</u>	- -	- -
Fund balance at end of year.....	<u>\$ 128,000</u>	<u>\$ 128,010</u>	<u>\$ 10</u>	<u>\$ 128,000</u>

**Boston Convention and Exhibition Center Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash and short-term investments.....	<u>\$ 8,917</u>	<u>\$ -</u>
Total assets.....	<u>\$ 8,917</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	<u>\$ -</u>	<u>\$ -</u>
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Undesignated.....	<u>8,917</u>	<u>-</u>
Total fund balance .....	<u>8,917</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 8,917</u>	<u>\$ -</u>

**Boston Convention and Exhibition Center Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Taxes.....	\$ -	\$ 8,917	\$ 8,917	\$ -
Total revenues.....	- -	8,917	8,917	- -
Other financing sources:				
Operating transfers in.....	- -	- -	- -	- -
Total other financing sources.....	- -	- -	- -	- -
Total revenues and other sources.....	- -	8,917	8,917	- -
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Environmental affairs.....	- -	- -	- -	- -
Total expenditures.....	- -	- -	- -	- -
Other financing uses:				
Operating transfers out.....	- -	- -	- -	- -
Total other financing uses.....	- -	- -	- -	- -
Total expenditures and other uses.....	- -	- -	- -	- -
Excess of revenues and other sources over expenditures and other uses.....	- -	8,917	8,917	- -
Fund balance at beginning of year.....	- -	- -	- -	- -
Fund balance at end of year.....	\$ -	\$ 8,917	\$ 8,917	\$ -

**Voting Equipment Loan Fund**  
**Balance Sheet - Statutory Basis**

June 30, 1998  
 (Amounts in thousands)

	1998	1997
<b>ASSETS</b>		
Cash and short-term investments.....	\$ 2,145	\$ -
Total assets.....	\$ 2,145	\$ -
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable.....	\$ 748	\$ -
Total liabilities.....	\$ 748	\$ -
Fund balance:		
Unreserved fund balance:		
Undesignated.....	1,397	-
Total fund balance .....	1,397	-
Total liabilities and fund balance.....	\$ 2,145	\$ -

**Voting Equipment Loan Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 1998  
 (Amounts in thousands)

	1998 Budget	1998 Actual	Variance	
			Favorable (Unfavorable)	1997 Actual
<b>REVENUES AND OTHER SOURCES</b>				
Revenues:				
Departmental.....	\$ -	\$ -	\$ -	\$ -
Total revenues.....	- -	- -	- -	- -
Other financing sources:				
Operating transfers in.....	- -	2,145	2,145	- -
Total other financing sources.....	- -	2,145	2,145	- -
Total revenues and other sources.....	- -	2,145	2,145	- -
<b>EXPENDITURES AND OTHER USES</b>				
Expenditures:				
Secretary of the Commonwealth.....	2,145	748	1,397	- -
Total expenditures.....	2,145	748	1,397	- -
Other financing uses:				
Fringe benefit cost assessment.....	- -	- -	- -	- -
Operating transfers out.....	- -	- -	- -	- -
Total other financing uses.....	- -	- -	- -	- -
Total expenditures and other uses.....	2,145	748	1,397	- -
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(2,145)	1,397	3,542	- -
Fund balance at beginning of year.....	- -	- -	- -	- -
Fund balance (deficit) at end of year.....	<u>\$ (2,145)</u>	<u>\$ 1,397</u>	<u>\$ 3,542</u>	<u>\$ -</u>